AMENDMENTS TO THE SPECIFICATION

FULL
Please amend the first paragraph on page 20 as follows:

-- The VPN server 50 then determines whether the service is accessible. If the service is accessible, the VPN server 50 transmits an access reply signal to the CPE router 160 in step 230. The CPE router 160 transmits the access reply signal to the second ISP router 140 in step 234232. Since the second ISP router 140 has received data from the first ISP router 120, it forms an IP tunnel and transmits the access reply signal through the IP tunnel in step 234. The first ISP router 120 then transmits the access reply signal to the FA 20 in response to the received access reply signal, in step 236. Upon receiving the access reply signal in this process, the FA 20 establishes a channel to the MN 10 in step 238. When the channel is established, the VPN access state is maintained in step 240.--